



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CLEVELAND WATER UTILITY

Principal Office: 1202 W WASHINGTON AVENUE  
P.O. BOX 87  
CLEVELAND, WI 53015

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, MS DEBRA LAVIOLETTE-SPEVACEK of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/1999  
(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CLEVELAND WATER UTILITY**Utility Address:** 1202 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**When was utility organized?** 7/1/1966**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DEBRA LAVIOLETTE-SPEVACEK**Title:** CLERK-TREASURER**Office Address:**

1202 W. WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**Telephone:** (920) 693 - 8181**Fax Number:** (920) 693 - 3695**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 3/22/1999**Period covered by most recent audit:** December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR STEVE SIMONS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

1202 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**Telephone:** (920) 693 - 3808**Fax Number:** (920) 693 - 8236**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR DAVE DESMITH, CHAIRPERSON

MR MIKE HOLSCHBACH

MS CINDY HUHNS

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	96,028	94,884	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	72,028	64,208	2
Depreciation Expense (403)	31,459	23,759	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,909	17,260	5
<b>Total Operating Expenses</b>	<b>105,396</b>	<b>105,227</b>	
<b>Net Operating Income</b>	<b>(9,368)</b>	<b>(10,343)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(9,368)</b>	<b>(10,343)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,302	472	9
Miscellaneous Nonoperating Income (421)	25	0	10
<b>Total Other Income</b>	<b>3,327</b>	<b>472</b>	
<b>Total Income</b>	<b>(6,041)</b>	<b>(9,871)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(6,041)</b>	<b>(9,871)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,798	0	13
Amortization of Debt Discount and Expense (428)	138		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	37,830	11,794	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>41,766</b>	<b>11,794</b>	
<b>Net Income</b>	<b>(47,807)</b>	<b>(21,665)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(105,246)	(83,581)	19
Balance Transferred from Income (433)	(47,807)	(21,665)	20
Miscellaneous Credits to Surplus (434)	17,203	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(135,850)</b>	<b>(105,246)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Local Government Pool	550	4
Special assessments	260	5
Accrued interest from revenue bonds issued	2,492	6
<b>Total (Acct. 419):</b>	<b>3,302</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Miscellaneous	25	7
<b>Total (Acct. 421):</b>	<b>25</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
1997 tax equivalent forgiven per 9-15-98 board resolution	17,203	10
<b>Total (Acct. 434):</b>	<b>17,203</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	96,028	0	0	0	<b>96,028</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>96,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,028</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,647,697	1,633,762	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	278,668	246,027	<b>2</b>
<b>Net Utility Plant</b>	<b>1,369,029</b>	<b>1,387,735</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	4,450	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>4,450</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	154,351	20,596	<b>8</b>
Temporary Cash Investments (132)	38,429	50	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	7,963	7,446	<b>11</b>
Other Accounts Receivable (143)	261	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,897	681	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>204,901</b>	<b>28,773</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	32,211	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	39,576	49,470	<b>20</b>
<b>Total Deferred Debits</b>	<b>71,787</b>	<b>49,470</b>	
<b>Total Assets and Other Debits</b>	<b>1,645,717</b>	<b>1,470,428</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	136,059	136,059	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(135,850)	(105,246)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>209</b>	<b>30,813</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	890,000		<b>24</b>
Advances from Municipality (223)	276,678	276,678	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,166,678</b>	<b>276,678</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	620,668	<b>27</b>
Accounts Payable (232)	8,288	59,187	<b>28</b>
Payables to Municipality (233)	6,771	1,620	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	17,203	<b>31</b>
Interest Accrued (237)	3,798	4,386	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>18,857</b>	<b>703,064</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	459,973	459,873	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,645,717</b>	<b>1,470,428</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,647,697	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,647,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	278,668	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>278,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,369,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	246,027				<b>246,027</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	31,459				<b>31,459</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,182				<b>1,182</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>32,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,641</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>278,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,668</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Water System Revenue Bonds	138	32349	32,211	1
<b>Total</b>			<b>32,211</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	136,059	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>136,059</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	12/01/1998	05/01/2019	4.29%	890,000	1
<b>Total Bonds (Account 221):</b>				<b>890,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Advances for mains & hydrants for sewer plant	06/30/1995	06/30/2119	0.00%	26,795	<b>1</b>
Advances for debt payments in prior years	05/01/1986	12/31/2139	0.00%	249,883	<b>2</b>
<b>Total for Account 223</b>				<b>276,678</b>	
<b>Notes Payable (231)</b>					
Paid in full during 1998	11/14/1998	12/31/1998	5.75%	0	<b>3</b>
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	17,203	1
<b>Accruals:</b>		
Charged water department expense	1,909	2
Charged electric department expense		3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,909</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,798	7
PSC Remainder Assessment	111	8
<b>Other (explain):</b>		
1997 tax equivalent forgiven by village per Board minutes	17,203	9
<b>Total payments and other debits</b>	<b>19,112</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Water System Revenue Bonds	0	3,798		3,798	1
<b>Subtotal</b>	<b>0</b>	<b>3,798</b>	<b>0</b>	<b>3,798</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Well construction loan-Cleveland State Bank	4,386	37,830	42,216	0	4
<b>Subtotal</b>	<b>4,386</b>	<b>37,830</b>	<b>42,216</b>	<b>0</b>	
<b>Total</b>	<b>4,386</b>	<b>41,628</b>	<b>42,216</b>	<b>3,798</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	459,873	0	0	0	0	<b>459,873</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	100					<b>100</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>459,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459,973</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	162,000					<b>162,000</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,963	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>7,963</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Miscellaneous	261	11
<b>Total (Acct. 143):</b>	<b>261</b>	
<b>Receivables from Municipality (145):</b>		
Deferred specials forgiven, now owed by TIF District	3,638	12
Balance joint operating costs for 1998	259	13
<b>Total (Acct. 145):</b>	<b>3,897</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Test well abandoned, to be amortized over 6 years beginning in 1997	39,576	16
<b>Total (Acct. 183):</b>	<b>39,576</b>	
<b>Payables to Municipality (233):</b>		
Wages and fringes-4Q	6,434	17
Miscellaneous-sewer	337	18
<b>Total (Acct. 233):</b>	<b>6,771</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,640,729	0	0	0	<b>1,640,729</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	262,347	0	0	0	<b>262,347</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	459,923	0	0	0	<b>459,923</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>918,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>918,459</b>	
Net Operating Income	(9,368)	0	0	0	<b>(9,368)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.02%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	136,059	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(120,548)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>15,511</b>	
<b>Net Income</b>		
Net Income	(47,807)	5
<b>Percent Return on Proprietary Capital</b>	<b>-308.21%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

During 1998, 10 services were added by the water utility. Of the 10, 3 were placed in use and 7 were not being used.

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**4. Estimated changes in revenues due to rate changes.**

A water rate increase was granted by the PSC in its order dated December 7, 1998. The new rates will become effective for service beginning December 29, 1998. Based on a 7 1/2% rate of return, the proposed rates will increase annual revenues from water public utility service by an estimated \$76,098, of which \$52,886 will be from general service customers and \$23,212 will be from the public fire protection charge.

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**5. Obligations incurred or assumed, excluding commercial paper.**

Water System Revenue Bonds were issued effective December 1, 1998 in the amount of \$890,000.

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**6. Formal proceedings with the Public Service Commission.**

Formal proceedings with the Public Service Commission were completed in December 1998.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

Cash and temporary investments: Proceeds from revenue bonds were received in December 1998.

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### Taxes Accrued (Acct. 236) (Page F-15)

Resolution passed by Village Board to make tax equivalent zero for 1998 and until such time as they change it.

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### Identification and Ownership (Page iv)

August 23, 1999

Ms. Debra Laviolette-Spevacek, Clerk Treasurer  
Cleveland Water Utility  
1202 West Washington Avenue  
P.O. Box 87  
Cleveland, WI 53015-0087

1998 Analytical Review DWCCA-1180-PJL

Dear Ms. Laviolette-Spevacek:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 23 1999 letters L1.doc

cc: Mr. Dave Desmith, Chairperson

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		94,050	1
<b>Total Sales of Water</b>		<b>94,050</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		367	2
Other Water Revenues (474)		1,611	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>1,978</b>	
<b>Total Operating Revenues</b>		<b>96,028</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		48,126	5
General Operating Expenses (680-690)		23,902	6
<b>Total Operation and Maintenance Expenses</b>		<b>72,028</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		31,459	7
Amortization Expense (404)			8
Taxes (408)		1,909	9
<b>Total Other Operating Expenses</b>		<b>33,368</b>	
<b>Total Operating Expenses</b>		<b>105,396</b>	
<b>NET OPERATING INCOME</b>		<b>(9,368)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	514	27,202	55,128	4
Commercial	32	2,683	4,311	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>546</b>	<b>29,885</b>	<b>59,439</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,061	8
Other Sales to Public Authorities (464)	16	3,451	5,550	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>563</b>	<b>33,336</b>	<b>94,050</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE



**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	29,061	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>29,061</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	367	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>367</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,578	7
<b>Other (specify):</b>		
Reconnection charges	33	8
<b>Total Other Water Revenues (474)</b>	<b>1,611</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	19,904	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,380	3
Chemicals (630)	298	4
Supplies and Expenses (640)	3,677	5
Repairs of Water Plant (650)	18,626	6
Transportation Expenses (660)	241	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>48,126</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,600	8
Office Supplies and Expenses (681)	2,213	9
Outside Services Employed (682)	8,416	10
Insurance Expense (684)	3,500	11
Employees Pensions and Benefits (686)	5,043	12
Regulatory Commission Expenses (688)	759	13
Miscellaneous General Expenses (689)	371	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>23,902</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>72,028</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		1,798	3
PSC Remainder Assessment		111	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>1,909</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204430				3
County tax rate	mills		6.146250				4
Local tax rate	mills		4.472240				5
School tax rate	mills		12.580660				6
Voc. school tax rate	mills		1.655150				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.058730</b>				10
Less: state credit	mills		2.030700				11
<b>Net tax rate</b>	mills		<b>23.028030</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.472240</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.235810</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.708050</b>				17
<b>Total Tax Rate</b>	mills		<b>25.058730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746568</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.028030</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.191994</b>				21
Utility Plant, Jan. 1	\$	1,633,762	1,633,762				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	1,633,762	1,633,762				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	1,633,762	1,633,762				26
Assessment Ratio	dec.		0.993000				27
<b>Assessed Value</b>	\$	1,622,326	1,622,326				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.191994</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	27,891	27,891				30
Tax Equivalent per 1994 PSC Report	\$	17,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	0					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>250</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	28,282		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,172	2,668	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>172,954</b>	<b>2,668</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	160,330	1,470	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	197,982		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,100		20
<b>Total Pumping Plant</b>	<b>360,412</b>	<b>1,470</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,303		23
<b>Total Water Treatment Plant</b>	<b>6,303</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	900		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>250</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			28,282	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			139,840	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>175,622</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			161,800	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			197,982	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,100	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>361,882</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,303	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,303</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			900	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	42,337		26
Transmission and Distribution Mains (343)	788,318	1,815	27
Fire Mains (344)	0		28
Services (345)	110,331	5,355	29
Meters (346)	45,717	2,627	30
Hydrants (348)	82,952		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,070,555</b>	<b>9,797</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	7,060		36
Transportation Equipment (373)	13,332		37
Other General Equipment (379)	2,896		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>23,288</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,633,762</b>	<b>13,935</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,633,762</b>	<b>13,935</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			42,337 26
Transmission and Distribution Mains (343)			790,133 27
Fire Mains (344)			0 28
Services (345)			115,686 29
Meters (346)			48,344 30
Hydrants (348)			82,952 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,080,352</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			7,060 36
Transportation Equipment (373)			13,332 37
Other General Equipment (379)			2,896 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,288</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,647,697</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,647,697</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,966	2,966	1
February			2,605	2,605	2
March			2,943	2,943	3
April			2,798	2,798	4
May			3,347	3,347	5
June			3,287	3,287	6
July			3,635	3,635	7
August			3,727	3,727	8
September			2,900	2,900	9
October			2,740	2,740	10
November			2,694	2,694	11
December			2,837	2,837	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>36,479</b>	<b>36,479</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,129	13
Less: Other utility use				223	14
Other utility use explanation:					15
Sewer cleaning, road work, main breaks					
Water pumped into distribution system				34,127	16
Less: Water sold				33,336	17
Losses and unaccounted for				791	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				236,800	21
Date of maximum: 6/16/1998					22
Cause of maximum:					23
Flush hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				55,200	24
Date of minimum: 12/4/1998					25
Total KWH used for pumping for the year				109,400	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
VETERANS MEMORIAL PARK	BG236	373	12	410,000	Yes	<b>1</b>
1299 FRANKLIN DRIVE	HJ180	400	15	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP	BOOSTER PUMP BACKUP	WELL NO 1 BACKUP	<b>1</b>
Location	VETERANS PARK	VETERANS PARK	VETERANS PARK	<b>2</b>
Purpose	B	S	S	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	BYRON JACKSON	CONTINENTAL	CONTINENTAL	<b>5</b>
Year Installed	1968	1968	1968	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	325	350	320	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	CONTINENTAL	CONTINENTAL	<b>9</b>
Year Installed	1968	1968	1968	<b>10</b>
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	<b>11</b>
Horsepower	30	120	80	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL NO 2	WELL NO 2 BACKUP	WELL NO. 1	<b>14</b>
Location	1299 FRANKLIN DRIVE	1299 FRANKLIN DRIVE	VETERANS PARK	<b>15</b>
Purpose	P	S	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	GOULD	FORD	BYRON JACKSON	<b>18</b>
Year Installed	1997	1997	1968	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	600	290	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR	FORD	US MOTOR	<b>22</b>
Year Installed	1997	1997	1968	<b>23</b>
Type	ELECTRIC	NATURAL GAS	ELECTRIC	<b>24</b>
Horsepower	75	150	15	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER SPHERE	WELLHOUSE #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1968	1968	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	77	0	10
			11
Total capacity in gallons	100,000	80,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	OTHER	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7200	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	20	0	0	0	20	1
M	D	6.000	26,591	0	0	0	26,591	2
P	D	6.000	957	0	0	0	957	3
M	D	8.000	14,323	0	0	0	14,323	4
P	D	8.000	8,742	0	0	0	8,742	5
P	S	8.000	403	0	0	0	403	6
M	D	10.000	13,048	0	0	0	13,048	7
P	D	10.000	320	0	0	0	320	8
P	T	10.000	4,856	0	0	0	4,856	9
<b>Total Within Municipality</b>			<b>69,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,260</b>	
<b>Total Utility</b>			<b>69,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,260</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	555	10	0	0	565	54	1
M	1.250	1	0	0	0	1	1	2
M	2.000	2	0	0	0	2	2	3
<b>Total Utility</b>		<b>558</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>57</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	568	24	0	(1)	591	66	1
1.000	10	2	0	2	14	1	2
1.250	1	0	0	0	1	0	3
1.500	4	1	0	(1)	4	1	4
2.000	8	0	0	0	8	0	5
3.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>592</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>619</b>	<b>68</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	514	22	0	5	0	50	591	1
1.000	0	9	0	1	0	4	14	2
1.250	0	0	0	0	0	1	1	3
1.500	0	1	0	2	0	1	4	4
2.000	0	0	0	7	0	1	8	5
3.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>514</b>	<b>32</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>57</b>	<b>619</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	139				139	2
<b>Total Fire Hydrants</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	130
Number of distribution system valves end of year:	173
Number of distribution valves operated during year:	161

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

**Taxes:** Tax equivalent set at zero beginning in 1998 per 9-15-98 board resolution.

**Supplies & Expense:** More supplies purchased and used in 1998.

**Outside services:** Contract operator no longer used in 1998.

**Insurance:** Water share of premium increased.

**Employee Benefits:** Employees fringes are now utility's obligation since contract operator no longer used.

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### Property Tax Equivalent (Water) (Page W-07)

A resolution reducing the tax equivalent payable to the Village of Cleveland by the Cleveland Municipal Water Utility was approved and adopted September 15, 1998.

Now, therefore, be it resolved, by the Cleveland Village Board of Trustees that the tax equivalent payable by the Cleveland Municipal Water Utility to the Village of Cleveland be set at zero until such time as it is changed by future resolution.

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### Water Utility Plant in Service (Page W-08)

**Wells & Springs:** Additional costs for well constructed in 1997.

**Structures/Improvements:** Additional costs for pump station constructed in 1997.

**Mains:** Additional costs for 1997 additions. No additional mains were added.

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### Water Mains (Page W-15)

Additional engineering fees were incurred during 1998 for mains added in 1997. No additional footage of mains were added in 1998.

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### Water Services (Page W-16)

Services added were paid by water utility.

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